## UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

In Re:		
Euvondas Renee Royster,		Case No. 19-42458
Debtor.		Chapter 13
	/	Hon. Thomas J. Tucker

## RESPONSE BY THE STATE OF MICHIGAN DEPARTMENT OF TREASURY TO DEBTOR'S OBJECTION TO ITS CLAIM NO 9

Defendant, State of Michigan, Department of Treasury (Treasury), through its attorneys, Dana Nessel, Attorney General, and Moe Freedman, Assistant Attorney General responds as follows.

- Debtor filed a petition under Chapter 13 of the Bankruptcy
  Code on February 22, 2019
- 2. On August 14, 2019, Treasury filed a proof of claim in this case in the total amount of \$5,031.59, \$4,237.88 as a priority tax claim, and \$793.71 as a general unsecured claim

- 3. The bulk of the claim (\$4,292.38 including the entire priority portion of the claim) was the result of estimated amounts for unfiled City of Detroit taxes for 2015 through 2018.
- 4. Debtor filed this objection claiming that the debtor is not required to file tax returns because the debtor receives only Social Security income.
- 5. Treasury does not agree that the debtor is not required to file City of Detroit Tax returns and believes that while it is possible that if filed, the debtor's may have no tax payment requirement for those years, Debtor nonetheless has a filing requirement
- 6. The remainder of the claim is \$675.00 and is the result of an assessment of State individual income tax for 2012.

The Michigan Department of Treasury respectfully requests that the Debtors' objection to Treasury's claims be denied.

Respectfully submitted,

Dana Nessel Attorney General

## /s/Moe Freedman

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Dated May 5, 2021,